

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MASSACHUSETTS

| | | |
|----------------------------|---|------------------------|
| UNITED STATES OF AMERICA, |) | |
| |) | |
| Petitioner, |) | |
| |) | |
| v. |) | Civil No. 04-10147-WGY |
| |) | |
| THE NAIL SCULPTRESS, INC., |) | |
| |) | |
| Respondent. |) | |

ENFORCEMENT ORDER AND JUDGMENT

This matter having come on for hearing before the undersigned on July 20, 2004, pursuant to the Court's Order to Show Cause, the parties having appeared and been heard, and it appearing that the Summons issued by Special Agent Scott McLeod to the respondent, The Nail Sculptress, Inc., (1) was issued for a legitimate purpose, that is, the investigation of the correct federal income tax liabilities of Faye Hogeland (hereinafter "taxpayer"), to prepare a federal income tax return for the taxpayer for the years 1999 - 2001, and to ascertain whether the taxpayer has committed any offense connected with the administration or enforcement of the internal revenue laws; (2) that the summoned testimony and data may be relevant to that determination; (3) that the testimony and other data sought are not already in the possession of the Internal Revenue Service; and (4) that the administrative steps required by the Internal Revenue Code have been followed, it is therefore

ORDERED, ADJUDGED, AND DECREED that the respondent, The Nail Sculptress Inc, shall appear before Special Agent Scott McLeod, or his designated representative, at 10:00 AM, on August 27, 2004, at the offices of the Criminal Investigation Division, Internal Revenue Service, Room 1000, JFK Federal Building, 25

Sudbury Street, Boston, Massachusetts 02203, then and there to be sworn, to give testimony, and to produce the books, records, papers, and other data as demanded by the summons served upon it on February 10, 2003, for examination and for copying by photographic or other mechanical means of reproduction, with such examination and copying to continue from day-to-day until completed.

DONE and ORDERED this 20th day of July, 2004.

By: William A. Young
UNITED STATES DISTRICT JUDGE